Office - Supreme Court, U. S.
FILED
DEC 31 1957
JOHN T. FEY, Clerk

IN THE

Supreme Court of the United States

OCTOBER TERM, 1957

No. 625

ESTATE OF MARY LOIS K. McINTOSH, deceased, RUSSELL L. McINTOSH and EMPIRE TRUST COMPANY, Executors, et al.,

Petitioners,

against

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE SECOND CIRCUIT

REPLY BRIEF FOR PETITIONERS

ROBERT M. BENJAMIN,
Counsel for Petitioners,
1 East 44th Street,
New York 17, N. Y.

IN THE

Supreme Court of the United States

OCTOBER TERM, 1957

No. 625

ESTATE OF MARY LOIS K. McINTOSH, deceased, RUSSELL L. McINTOSH and EMPIRE TRUST COMPANY, Executors, et al.,
Petitioners,

against

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE SECOND CIRCUIT

REPLY BRIEF FOR PETITIONERS

Beginning with its statement of the "Question Presented" (Resp. Br. 2), and continuing through its repetition of the "short answer" of the Court of Appeals to our second reason for granting the writ (Resp. Br. 11; see Pet. 14), the Brief for the Respondent in Opposition ignores the important questions of law, never decided by this Court, which we urge the Court to determine now (see Pet. 2), and treats the case as if it involved only the sufficiency of the evidence under undisputed criteria. Were that so, we should not have imposed on the time of this Court by filing a petition.

In view of the nature of the Brief in Opposition, the Petition, with its statement and development of the questions of law to be determined, will serve as a sufficient reply.

Respectfully submitted,

ROBERT M. BENJAMIN,
Counsel for Petitioners.

December, 1957.